



General Assembly

February Session, 2004

Amendment

LCO No. 4287

HB0552204287HDO

Offered by:
REP. CHRIST, 11th Dist.

To: Subst. House Bill No. 5522 File No. 197 Cal. No. 155

**"AN ACT CONCERNING THE BOARD OF ASSESSMENT
APPEALS FOR THE TOWN OF SOMERS."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (B) of subdivision (72) of section 12-81 of the general
5 statutes, as amended, any person otherwise eligible for an exemption
6 under said subdivision (72), relating to a manufacturing facility in the
7 town of East Hartford pursuant to subparagraph (A) of said
8 subdivision (72) for grand list year 2003, except that such person failed
9 to make application within the time specified in said subparagraph (B),
10 may submit an application for exemption not later than thirty days
11 after the effective date of this section. The application shall be
12 accompanied by the fee required by section 12-81k of the general
13 statutes. Upon receipt of the application and fee and verification of the
14 exemption eligibility of the machinery and equipment included in such
15 application, the assessor shall approve the exemption for such

16 property. If taxes have been paid on the property for which such
17 exemption is approved, the town of East Hartford shall reimburse such
18 person in an amount by which such taxes exceed the taxes payable if
19 the application had been filed in a timely manner. Notwithstanding
20 the provisions of subsection (a) of section 12-94b of the general
21 statutes, as amended, the assessor of the town of East Hartford may
22 submit such approved exemption application to the Secretary of the
23 Office of Policy and Management together with a request for
24 reimbursement of the tax loss resulting from such exemption. Such
25 reimbursement shall be included in the next certification the secretary
26 makes to the Comptroller under the provisions of section 12-94b of the
27 general statutes, as amended."